

ENROLLED HOUSE BILL 5198
ESTIMATED FISCAL IMPACT BY TYPE OF SERVICE: FY 2007-08
(Millions of Dollars)

Services	Estimated New Revenue Effective 12-01-2007			Cumulative Total
	Consumers	Business	Total	
Business Service Centers	\$0.0	\$9.5	\$9.5	\$9.5
Carpet and Upholstery Cleaning	1.2	4.0	5.2	14.7
Mini-Warehouse/Self Storage	3.9	0.0	3.9	18.6
Security System Services	4.2	10.0	14.2	32.8
Investigation, Guard, and Armored Car	3.0	24.0	27.0	59.8
Investment Advice	12.6	4.2	16.8	76.5
Janitorial Services	5.2	38.7	43.8	120.3
Landscaping Services	24.3	16.2	40.5	160.8
Office Administration Services	0.0	79.2	79.2	240.0
Service Contracts	23.5	0.0	23.5	263.5
Personal Care (No Haircuts)	14.1	0.0	14.1	277.6
Other Personal Services	48.2	0.0	48.2	325.8
Other Travel and Reservation	6.7	0.0	6.7	332.4
Scenic Transportation	0.6	0.0	0.6	333.0
Skiing	1.8	0.4	2.2	335.2
Tour Operators	2.6	0.0	2.6	337.8
Couriers and Messengers	0.0	3.1	3.1	340.8
Transit and Ground Passenger	4.2	6.3	10.5	351.3
Specialized Design (Interior Design)	4.2	23.6	27.8	379.1
Consulting	0.0	188.2	188.2	567.3
Packaging and Labeling Service	0.0	20.8	20.8	588.1
Document Preparation Services	0.5	4.3	4.8	592.8
Warehousing and Storage	0.0	21.0	21.0	613.8
Total Selected Services @ 6%	\$160.5	\$453.3	\$613.8	---

Prepared by Senate Fiscal Agency based on data from Michigan Department of Treasury, October 1, 2007

DESCRIPTION OF SERVICES TAXED UNDER ENROLLED HOUSE BILL 5198

Service	NAICS Code	Description
Business Service Centers	56143	Mailbox rental, copy centers, office support (mailing, copying, on-site PC rental)
Carpet and Upholstery Cleaning	56174	Cleaning and dyeing used rugs, carpets, and upholstery
Mini-Warehouse/Self Storage	53113	Renting/Leasing space for self-storage
Security System Services	56162	Services related to selling security systems and remote monitoring of electronic alarm systems
Investigation, Guard, and Armored Car	56161	Providing investigation and detective services
Investment Advice	52393	Providing customized investment advice to clients on a fee basis
Janitorial Services	56172	Cleaning building interiors, interiors of transportation equipment, or windows
Landscaping Services	56173	Provides landscape care/maintenance along with design/construction of landscaped exteriors
Office Administration Services	5611	Provides day-to-day administrative services (billing/recordkeeping, personnel, financial planning)
Service Contracts	---	Optional warranties sold with tangible personal property
Personal Care (No Haircuts)	8121	Appearance care services except hair cutting and styling (nails, diet, and weight management)
Other Personal Services	---	See footnote below.
Other Travel and Reservation	56159	Travel arrangements and reservation services provided other than travel agents/tour operators
Scenic Transportation	487	Utilize transportation to provide recreation and entertainment (steam trains/charter boats)
Skiing	71392	Operating downhill, cross-country, or related skiing areas, and ski lifts and tows
Tour Operators	56152	Arranging and assembling tours sold through travel agencies or tour operators
Couriers and Messengers	482	Provide intercity and/or local delivery of parcels
Transit and Ground Passenger	4853	Taxi and limousine services
Specialized Design (Interior Design)	5414	Planning, designing, and administering projects in interior spaces
Consulting	5416	Providing assistance on management, financial, marketing, environmental, scientific and technical issues
Packaging and Labeling Services	56191	Packaging client-owned materials and labeling and/or imprinting the package.
Document Preparation Services	56141	Letter/resume writing, editing/proofreading, typing/word processing, transcription
Warehousing and Storage	4931	Operating warehousing and storage facilities for general items/refrigerated goods/other products
<p>Services included in Other Personal Services are astrology, baby shoe bronzing, bail bonding, balloon-ograms, coin-operated personal service machines, comfort station operations, concierge, consumer buying, credit card notification, dating, discount buying, social escort, fortune telling, genealogical investigation, house sitting, social introduction, coin-operated rental lockers, numerology, palm reading, party planning, pay telephone, personal fitness trainer, personal shopping, coin-operated photographic machines, phrenology, porter, psychic, restroom operations, shoeshine, signing telegram, wedding chapel (not churches), and wedding planning services.</p>		

Senate Fiscal Agency, October 2, 2007

jw/hb5198selectserv, October 1, 2007

